

UNITED STATES BANKRUPTCY COURT
WESTERN DISTRICT OF VIRGINIA
CHARLOTTESVILLE DIVISION

In re: JACKSON, IAN R. § Case No. 17-60265
JACKSON, DENISE F. §
§
§
Debtor(s) §

TRUSTEE'S FINAL REPORT (TFR)

The undersigned trustee hereby makes this Final Report and states as follows:

1. A petition under Chapter 7 of the United States Bankruptcy Code was filed on February 13, 2017. The undersigned trustee was appointed on February 13, 2017.
2. The trustee faithfully and properly fulfilled the duties enumerated in 11 U.S.C. §704.
3. All scheduled and known assets of the estate have been reduced to cash, released to the debtor as exempt property pursuant to 11 U.S.C. § 522, or have been or will be abandoned pursuant to 11 U.S.C. § 554. An individual estate property record and report showing the disposition of all property of the estate is attached as **Exhibit A**.
4. The trustee realized the gross receipts of \$ 102,320.91

Funds were disbursed in the following amounts:

Payments made under an interim distribution	<u>0.00</u>
Administrative expenses	<u>53,683.00</u>
Bank service fees	<u>496.19</u>
Other payments to creditors	<u>0.00</u>
Non-estate funds paid to 3rd Parties	<u>0.00</u>
Exemptions paid to the debtor	<u>0.00</u>
Other payments to the debtor	<u>0.00</u>
Leaving a balance on hand of ¹	\$ <u>48,141.72</u>

The remaining funds are available for distribution.

5. Attached as **Exhibit B** is a cash receipts and disbursements record for each estate bank account.

¹ The balance of funds on hand in the estate may continue to earn interest until disbursed. The interest earned prior to disbursement will be distributed pro rata to creditors within each priority category. The trustee may receive additional compensation not to exceed the maximum compensation set forth under 11 U.S.C. § 326(a) on account of the disbursement of the additional interest.

6. The deadline for filing non-governmental claims in this case was 07/18/2017 and the deadline for filing governmental claims was 08/14/2017. All claims of each class which will receive a distribution have been examined and any objections to the allowance of claims have been resolved. If applicable, a claims analysis, explaining why payment on any claim is not being made, is attached as **Exhibit C**.

7. The Trustee's proposed distribution is attached as **Exhibit D**.

8. Pursuant to 11 U.S.C. § 326(a), the maximum compensation allowable to the trustee is \$8,366.05. To the extent that additional interest is earned before case closing, the maximum compensation may increase.

The trustee has received \$0.00 as interim compensation and now requests the sum of \$8,366.05, for a total compensation of \$8,366.05.² In addition, the trustee received reimbursement for reasonable and necessary expenses in the amount of \$0.00 and now requests reimbursement for expenses of \$289.64, for total expenses of \$289.64.²

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Date: 06/13/2018 By: /s/W. STEPHEN SCOTT, TRUSTEE
Trustee

STATEMENT: This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. §1320.4(a)(2) applies.

² If the estate is administratively insolvent, the dollar amounts reflected in this paragraph may be higher than the amounts listed in the Trustee's Proposed Distribution (Exhibit D)

Form 1
Individual Estate Property Record and Report
Asset Cases

Case Number: 17-60265

Case Name: JACKSON, IAN R.
JACKSON, DENISE F.

Period Ending: 06/13/18

Trustee: (660010) W. STEPHEN SCOTT, TRUSTEE

Filed (f) or Converted (c): 02/13/17 (f)

§341(a) Meeting Date: 03/20/17

Claims Bar Date: 07/18/17

1 Ref. #	2 Asset Description (Scheduled And Unscheduled (u) Property)	3 Petition/ Unscheduled Values	4 Estimated Net Value (Value Determined By Trustee, Less Liens, Exemptions, and Other Costs)	5 Property <u>Abandoned</u> OA=§554(a)	6 Sale/Funds Received by the Estate	6 Asset Fully Administered (FA)/ Gross Value of Remaining Assets
1	101 West Park Drive, Charlottesville, VA 22901 (See Footnote)	380,000.00	0.00		77,805.37	FA
2	220 Anchor Cove, Bracey, VA 23919	156,100.00	0.00		0.00	FA
3	19 Starboard Drive, Bracey, VA 23919	220,000.00	0.00		0.00	FA
4	187 Windsor Place, Buckingham, VA 23921	115,500.00	0.00		0.00	FA
5	115 Windsor Place, Buckingham, VA 23921	115,000.00	0.00		0.00	FA
6	Cash	18,000.00	0.00		0.00	FA
7	Checking: Suntrust Bank	2,288.00	4,670.54		4,670.54	FA
8	Checking: US Bank United Bank per docs provided by Debtors	25.00	6.91		1,000.00	FA
9	SunTrust Bank account in name of Tudor Place (See Footnote)	12,500.00	0.00		0.00	FA
10	Household Goods and Furnishings	5,187.00	0.00		0.00	FA
11	Collectibles	350.00	348.00		0.00	FA
12	Womens clothing	110.00	0.00		0.00	FA
13	Men's clothing	120.00	0.00		0.00	FA
14	Jewelry	260.00	258.00		0.00	FA
15	Jewelry: Wedding and engagement rings	150.00	0.00		0.00	FA
16	Board games	50.00	48.00		0.00	FA
17	Insurance: ING Reliastar	1.00	0.00		0.00	FA
18	Insurance: F & G Life Ins	1.00	0.00		0.00	FA
19	Insurance: F & G Life Ins	1.00	0.00		0.00	FA
20	Retirement: LPL Financial	10,318.14	0.00		0.00	FA
21	Retirement: LPL Financial	10,694.73	0.00		0.00	FA
22	1 & J Home Builders LLC	1,610,216.00	0.00		0.00	FA
23	I & J Property Holdings Inc.	1.00	0.00		0.00	FA
24	Front Gate Holdings, Inc.	1.00	0.00		0.00	FA
25	Route 15, LLC	550,000.00	0.00		0.00	FA

Form 1
Individual Estate Property Record and Report
Asset Cases

Case Number: 17-60265

Case Name: JACKSON, IAN R.
JACKSON, DENISE F.

Period Ending: 06/13/18

Trustee: (660010) W. STEPHEN SCOTT, TRUSTEE

Filed (f) or Converted (c): 02/13/17 (f)

§341(a) Meeting Date: 03/20/17

Claims Bar Date: 07/18/17

1 Asset Description (Scheduled And Unscheduled (u) Property)	2 Petition/ Unscheduled Values	3 Estimated Net Value (Value Determined By Trustee, Less Liens, Exemptions, and Other Costs)	4 Property <u>Abandoned</u> OA=§554(a)	5 Sale/Funds Received by the Estate	6 Asset Fully Administered (FA)/ Gross Value of Remaining Assets
Ref. #					
26	2016 income tax refunds: Federal (See Footnote)	1.00	3,095.00		3,095.00 FA
27	2016 income tax refunds: Va. State (See Footnote)	1.00	5,750.00		5,750.00 FA
28	Second Mortgage on real estate	75,000.00	0.00		0.00 FA
29	2013 Chevrolet Volt	3,654.00	0.00		0.00 FA
30	Preference-Tudor Place Loan (u)	10,000.00	10,000.00		10,000.00 FA
30	Assets Totals (Excluding unknown values)	\$3,295,529.87	\$24,176.45	\$102,320.91	\$0.00

RE PROP# 1 Property foreclosed by United Bank 1/23/18 resulting in surplus funds to estate of \$77805.37

RE PROP# 9 Trustee determined not property of the estate

RE PROP# 26 Return received 10/29/17

RE PROP# 27 Return received 10/29/17

Major Activities Affecting Case Closing:

Consult with CPA and determine Trustee to file tax returns - done 5/11/18

Complete service of Orders disposing of Objections to Claims -done 2/20/18

Draft and submit Orders disposing of Objections to Claims - done 2/16/18

Attend 2/15/18 hearing on Objections to Claims - done 2/15/18

Confirm Dates of PC filing by Union Bank for unsecured deficiency within timefram set forth in stay motin order #32 re 187 Tudor Place-See Claim 34-done and claim withdrawn 1/24/18

Service Objections to Claims and Orders after entry by court - done 12/22/17

Review claims after 8/14/17 govt claims bar date - done 10/27/17 (Documentation requested on some claims-may require objection not rec'd) - some info received; objection to claim filed on non-responsive claimants - 12/21/17

Collect Debtors' non-exempt 2016 tax refunds - rec'd 11/30/17

Debtors' 2016 tax returns requested when prepared - filing extended to 10/15/17 - received 10/30/17

Receive check from Debtors representing non-exempt assets and deposit to estate bank account - 9/5/17

Multiple follow-up emails to Marshall Slayton regarding assets to be administered - 4/20/17 - 7/27/17

Review Debtors' information regarding Tudor Place and send email to Marshall Slayton re Tee's position of assets to administer - 4/14/17

Review Debtors' response regarding DMV report - 5/19/17

Review DMV report and email to Marshall Slayton - 5/17/17

Meet with Marshall Slayton and Debtors to review case in advance of continued 341 meeting - 3/29/17

Exhibit A

Form 1
Individual Estate Property Record and Report
Asset Cases

Page: 3

Case Number: 17-60265

Trustee: (660010) W. STEPHEN SCOTT, TRUSTEE

Case Name: JACKSON, IAN R.

Filed (f) or Converted (c): 02/13/17 (f)

JACKSON, DENISE F.

§341(a) Meeting Date: 03/20/17

Period Ending: 06/13/18

Claims Bar Date: 07/18/17

1 Asset Description (Scheduled And Unscheduled (u) Property) Ref. #	2 Petition/ Unscheduled Values	3 Estimated Net Value (Value Determined By Trustee, Less Liens, Exemptions, and Other Costs)	4 <u>Property Abandoned</u> OA=§554(a)	5 Sale/Funds Received by the Estate	6 Asset Fully Administered (FA)/ Gross Value of Remaining Assets
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Initial Projected Date Of Final Report (TFR): February 28, 2018

Current Projected Date Of Final Report (TFR): July 31, 2018

Form 2

Cash Receipts And Disbursements Record

Page: 1

Case Number: 17-60265
Case Name: JACKSON, IAN R.
 JACKSON, DENISE F.
Taxpayer ID #: **-**5339
Period Ending: 06/13/18

Trustee: W. STEPHEN SCOTT, TRUSTEE (660010)
Bank Name: Rabobank, N.A.
Account: *****5966 - Checking Account
Blanket Bond: \$3,000,000.00 (per case limit)
Separate Bond: N/A

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	5 T-Code	6 Receipts \$	7 Disbursements \$	Checking Account Balance
09/05/17		Denice and Ian Jackson	Payment for non-exempt assts		14,670.54		14,670.54
	{7}		non-exempt balance in bank account	4,670.54 1129-000			14,670.54
	{30}		non-exempt preference payment	10,000.00 1241-000			14,670.54
09/29/17		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		16.17	14,654.37
10/31/17		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		22.48	14,631.89
11/30/17		DENISE AND IAN JACKSON	2016 FEDERAL AND VA TAX REFUNDS		8,845.00		23,476.89
	{26}		2016 FED TAX REFUND	3,095.00 1124-000			23,476.89
	{27}		2016 VA TAX REFUND	5,750.00 1124-000			23,476.89
11/30/17		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		21.04	23,455.85
12/29/17		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		32.18	23,423.67
01/31/18		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		37.05	23,386.62
02/28/18		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		31.39	23,355.23
03/19/18	{1}	Lenhart Pettit PC Trust Account	Surplus from foreclosurer sale of 101 West Park Drive	1110-000	77,805.37		101,160.60
03/30/18		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		70.89	101,089.71
04/30/18		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		140.55	100,949.16
05/10/18	1	INTERNAL REVENUE SERVICE	Ref # DENISE/EIN306613660-POST PETITION TAX Voided on 05/10/18	2810-000		41,425.00	59,524.16
05/10/18	1	INTERNAL REVENUE SERVICE	Ref # DENISE/EIN306613660-POST PETITION TAX Voided: check issued on 05/10/18	2810-000		-41,425.00	100,949.16
05/10/18	2	VA DEPARTMENT OF TAXATION	Ref # DENISE/EIN306613660-POST PETITION TAX	2820-000		12,258.00	88,691.16
05/10/18	3	UNITED STATES TREASURY	Ref # DENISE/EIN306613660	2810-000		41,425.00	47,266.16
05/21/18	{8}	UNITED BANK	Refund of escrow fund in United Bank Account	1129-000	1,000.00		48,266.16
05/31/18		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		124.44	48,141.72

ACCOUNT TOTALS	102,320.91	54,179.19	\$48,141.72
Less: Bank Transfers	0.00	0.00	
Subtotal	102,320.91	54,179.19	
Less: Payments to Debtors		0.00	
NET Receipts / Disbursements	\$102,320.91	\$54,179.19	

Form 2

Cash Receipts And Disbursements Record

Page: 2

Case Number: 17-60265

Case Name: JACKSON, IAN R.
JACKSON, DENISE F.

Taxpayer ID #: **-**5339

Period Ending: 06/13/18

Trustee: W. STEPHEN SCOTT, TRUSTEE (660010)

Bank Name: Rabobank, N.A.

Account: *****5966 - Checking Account

Blanket Bond: \$3,000,000.00 (per case limit)

Separate Bond: N/A

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	5 T-Code	6 Receipts \$	7 Disbursements \$	Checking Account Balance
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TOTAL - ALL ACCOUNTS	Net Receipts	Net Disbursements	Account Balances
Checking # *****5966	102,320.91	54,179.19	48,141.72
	<u>\$102,320.91</u>	<u>\$54,179.19</u>	<u>\$48,141.72</u>

E X H I B I T C
ANALYSIS OF CLAIMS REGISTER

Claims Bar Date: July 18, 2017

Case Number:	17-60265	Page:	1	Date:	June 13, 2018	
Debtor Name:	JACKSON, IAN R.			Time:	01:56:33 PM	
Claim #	Creditor Name & Address	Claim Type	Claim Ref. No. / Notes	Amount Allowed	Paid to Date	Claim Balance
TAXVA 200	VA DEPARTMENT OF TAXATION P. O. BOX 1478 RICHMOND, VA 23218-1478	Admin Ch. 7	DENISE/EIN306613660 POST PETITION CAPITAL GAIN TAX ON EQUITY REALIZED FROM FORECLOSURE SALE OF WEST PARK	\$12,258.00	\$12,258.00	0.00
CPAEXP 200	KEITH A. SKINNER, CPA 418 E WATER STREET CHARLOTTESVILLE, VA 22902	Admin Ch. 7		\$22.97	\$0.00	22.97
CPAFEE 200	KEITH A. SKINNER, CPA 418 E WATER STREET CHARLOTTESVILLE, VA 22902	Admin Ch. 7		\$3,312.50	\$0.00	3,312.50
TAXFED 200	UNITED STATES TREASURY INTERNAL REVENUE SERVICE P. O. BOX 931000 LOUISVILLE, KY 40293-1000	Admin Ch. 7	DENISE/EIN306613660 POST PETITION CAPITAL GAINS ON EQUITY REALIZED FROM FORECLOSURE SALE OF WEST PARK PROPERTY	\$41,425.00	\$41,425.00	0.00
TEEEEXP 200	W. STEPHEN SCOTT, TRUSTEE P. O. BOX 1312 CHARLOTTESVILLE, VA 22902	Admin Ch. 7		\$289.64	\$0.00	289.64
TEEFEE 200	W. STEPHEN SCOTT, TRUSTEE P. O. BOX 1312 CHARLOTTESVILLE, VA 22902	Admin Ch. 7		\$8,366.05	\$0.00	8,366.05
41P 570	Greene County Treasurer P.O. Box 157 Stanardsville, VA 22973-0157	Priority		\$1,653.97	\$0.00	1,653.97
			2016 Business License Fee of Debtors			
1 100	County of Fluvanna P O Box 299 Palmyra, VA 22963	Secured		\$0.00	\$0.00	0.00
			PPT secured by lien on vehicle - no payment by estate since not liquidated by trustee			
7 100	Larry Gregory 3517 Carroll Creek Rd Keswick, VA 22947	Secured		\$0.00	\$0.00	0.00
			Claim filed as secured - collateral not liquidated by Trustee - no payment by estate			
23S 100	Certified Environmental Drilling, Inc. P.O. Box 6538 Charlottesville, VA 22906	Secured		\$0.00	\$0.00	0.00
			Objection sustained; claim denied by Order #89 entered 2/20/18			
26S 100	Builders FirstSource-Atlantic Group, LLC 7812 Richmond Road Toana, VA 23168	Secured		\$0.00	\$0.00	0.00
			Amended by 26S-2 - objection withdrawn by Order #94 entered 2/20/18			
26S-2 100	Builders FirstSource-Atlantic Group, LLC 7812 Richmond Road Toana, VA 23168	Secured		\$0.00	\$0.00	0.00
			no payment by estate-property subject to M/L not liquidated by trustee			
27 100	Union Bank & Trust c/o Michael D. Mueller, Esq., Christian & Barton, LLP, 909 East Main Street, Suit Richmond, VA 23219-3095	Secured		\$0.00	\$0.00	0.00
			376 - I & J and Personal Guaranty of Debtors			
			Claim for \$1030122.90 Amended by 27-2			

E X H I B I T C
ANALYSIS OF CLAIMS REGISTER **Claims Bar Date:** July 18, 2017

Case Number: 17-60265		Page: 2		Date: June 13, 2018		
Debtor Name: JACKSON, IAN R.				Time: 01:56:33 PM		
Claim #	Creditor Name & Address	Claim Type	Claim Ref. No. / Notes	Amount Allowed	Paid to Date	Claim Balance
27S-2 100	Union Bank & Trust c/o Michael D. Mueller, Esq.,Christian & Barton, LLP,909 East Main Street, Suit Richmond, VA 23219-3095	Secured	01/24/2018 Amendment 27-2 imported by WSS; original claim disallowed ----- 376 - I & J and Personal Guaranty of Debtors	\$0.00 ----- 376 - I & J and Personal Guaranty of Debtors	\$0.00 ----- 376 - I & J and Personal Guaranty of Debtors	0.00
27S-3 100	Union Bank & Trust c/o Michael D. Mueller, Esq.,Christian & Barton, LLP,909 East Main Street, Suit Richmond, VA 23219-3095	Secured	Collateral not liquidated by Trustee - no payment by estate 01/29/2018 Amendment 27-3 imported by WSS; original claim disallowed ----- 376 - I & J and Personal Guaranty of Debtors	\$0.00 ----- 376 - I & J and Personal Guaranty of Debtors	\$0.00 ----- 376 - I & J and Personal Guaranty of Debtors	0.00
28 100	Union Bank & Trust c/o Michael D. Mueller, Esq.,Christian & Barton, LLP,909 East Main Street, Suit Richmond, VA 23219-3095	Secured	Amended by 28-2	\$0.00	\$0.00	0.00
33S 100	Union Bank & Trust c/o Michael D. Mueller, Esq.,Christian & Barton, LLP,909 East Main Street, Suit Richmond, VA 23219-3095	Secured	Amended by 33-2	\$0.00	\$0.00	0.00
34S 100	Union Bank & Trust c/o Michael D. Mueller, Esq.,Christian & Barton, LLP,909 East Main Street, Suit Richmond, VA 23219-3095	Secured	amended by 34-2	\$0.00	\$0.00	0.00
36S 100	Union Bank & Trust c/o Michael D. Mueller, Esq.,Christian & Barton, LLP,909 East Main Street, Suit Richmond, VA 23219-3095	Secured	amended by 36-2	\$0.00	\$0.00	0.00
37 100	Union Bank & Trust c/o Michael D. Mueller, Esq.,Christian & Barton, LLP,909 East Main Street, Suit Richmond, VA 23219-3095	Secured	amended by 37-2	\$0.00	\$0.00	0.00
38 100	United Bank c/o Mary Joanne Dowd, Esq. Arent Fox LLP,1717 K Street, NW Washington, DC 20006-5344	Secured	\$0.00 4848 - Obligation of I & J - collateral not liquidated by Trustee - no payment by estate	\$0.00	\$0.00	0.00
2 610	Commonwealth Building Materials, Inc. f/k/a Shenan c/o Edward W. Cameron, Esq. 4100 Monument Corner Dr., Suite 420 Fairfax, VA 22030	Unsecured	----- Judgment vs. I & J Home Builders LLC and Ian Jackson	\$13,096.55	\$0.00	13,096.55
3 610	Central Wholesale Supply Corporation P.O. Box 7206 Norfolk, VA 23509	Unsecured	----- Account of I & J Home Builders LLC Guaranteed by Ian Jackson	\$340.15	\$0.00	340.15

E X H I B I T C
ANALYSIS OF CLAIMS REGISTER

Claims Bar Date: July 18, 2017

Case Number: 17-60265 Debtor Name: JACKSON, IAN R.		Page: 3		Date: June 13, 2018 Time: 01:56:33 PM		
Claim #	Creditor Name & Address	Claim Type	Claim Ref. No. / Notes	Amount Allowed	Paid to Date	Claim Balance
4 610	American Express Bank, FSB c/o Becket and Lee LLP PO Box 3001 Malvern, PA 19355-0701	Unsecured	2006 2006 - Account of I & J Home Builders and Denise F. Jackson	\$144,225.24	\$0.00	144,225.24
5 610	Allied Portable Toilets, LLC P.O. Box 939 Crozet, VA 22932	Unsecured		\$0.00	\$0.00	0.00
6 610	Larry F. Gregory 3157 Carol Creek Road Keswick, VA 22947	Unsecured		\$0.00	\$0.00	0.00
8 610	Cavalier Container LLC 2316 Highland Ave Charlottesville, VA 22903	Unsecured		\$0.00	\$0.00	0.00
9 610	PYOD, LLC its successors and assigns as assignee of Citibank, N.A. Resurgent Capital Services, PO Box 19008 Greenville, SC 29602	Unsecured	5795 5795 - Ian Jackson	\$29,096.06	\$0.00	29,096.06
10 610	Luck Stone Corporation P.O. Box 29682 Richmond, VA 23242	Unsecured	3057 3057 - Account of I & J Home Builders LLC Guaranteed by Ian Jackson	\$39,374.18	\$0.00	39,374.18
11 610	Wilson Redi Mix, LLC PO Box 23 Bridgewater, VA 22812	Unsecured		\$5,472.04	\$0.00	5,472.04
12 610	Stanley Land Surveys 106 Crofton Plaza - Suite 8 Palmyra, VA 22963	Unsecured		\$0.00	\$0.00	0.00
13 610	Davenport Insulation 6471 S. Valley Pike Mt. Crawford, VA 22841	Unsecured		\$7,197.20	\$0.00	7,197.20
14 610	Real Wood Floors 355 S. Highway 63 West Plains, MO 65775	Unsecured		\$4,580.47	\$0.00	4,580.47
15 610	Carl Reid Corbin P. O. Box 247 Palmyra, VA 22963-0247	Unsecured		\$0.00	\$0.00	0.00
16 610	Hoover Penrod PLC 342 S. Main St. Harrisonburg, VA 22801	Unsecured		\$1,455.00	\$0.00	1,455.00

E X H I B I T C
ANALYSIS OF CLAIMS REGISTER

Claims Bar Date: July 18, 2017

Case Number: 17-60265
Debtor Name: JACKSON, IAN R.

Page: 4

Date: June 13, 2018**Time:** 01:56:33 PM

Claim #	Creditor Name & Address	Claim Type	Claim Ref. No. / Notes	Amount Allowed	Paid to Date	Claim Balance
17 610	The Sherwin-Williams Company c/o Solodar & Solodar, Attys 4825 Radford Ave., Suite 201 Richmond, VA 23230	Unsecured	0552 0552 Judgment vs. I & J Home Builders LLC and Ian Jackson	\$8,467.57	\$0.00	8,467.57
18 610	A&M Supply Corporation c/o Jamie A. Mastandrea, Esq. 5200-B Rolling Road Burke, VA 22015	Unsecured		\$66,443.44 Claim vs. I & J Homebuilders and Ian Jackson as guarantor	\$0.00	66,443.44
19 610	Skyline Brick LLC 3900 Seminole Trail Charlottesville, VA 22911	Unsecured		\$0.00 4775 - Account of I & J Home Builders LLC - no personal guarantee of Debtors - This claim for \$14,326.23 withdrawn on 12/19/17 by Doc #58	\$0.00	0.00
20 610	John A. Dezio 2350 Commonwealth Drive, Suite C Charlottesville, VA 22901	Unsecured		\$2,034.07 Legal services provided to Ian Jackson - doc provided to Trustee by Claimant	\$0.00	2,034.07
21 610	Campbell Equipment Inc 16640 James Madison Hwy Palmyra, VA 22963	Unsecured		\$0.00 Objection sustained; claimed denied by Order #87 entered 2/20/18	\$0.00	0.00
22 610	Jones Texaco dba All Star Auto Parts c/o Jones Automotive dba All Star Auto P P O Box 910 Troy, VA 22974	Unsecured		\$0.00 Objection sustained; claimed denied by Order #88 entered 2/20/18	\$0.00	0.00
23U 610	Certified Environmental Drilling, Inc. P.O. Box 6538 Charlottesville, VA 22906	Unsecured		\$0.00 Objection sustained; claim denied by Order #89 entered 2/20/18	\$0.00	0.00
24 610	Synchrony Bank c/o PRA Receivables Management, LLC PO Box 41021 Norfolk, VA 23541	Unsecured	1338 LOWES 1338 Lowes-Ian Jackson	\$42,515.13	\$0.00	42,515.13
25 610	Synchrony Bank c/o PRA Receivables Management, LLC PO Box 41021 Norfolk, VA 23541	Unsecured	4213 SAMS CLUB 4213 Sams Club - Denise Jackson	\$219.03	\$0.00	219.03
26U 610	Builders FirstSource-Atlantic Group, LLC 7812 Richmond Road Toana, VA 23168	Unsecured		\$0.00 amended by 26U-2; Objection withdrawn by Order #94 entered 2/20/18	\$0.00	0.00
26U-2 610	Builders FirstSource-Atlantic Group, LLC 7812 Richmond Road Toana, VA 23168	Unsecured		\$79,493.95 Account of I & J Home Builders LLC guaranteed by Ian Jackson	\$0.00	79,493.95
27P-2 610	Union Bank & Trust c/o Michael D. Mueller, Esq., Christian & Barton, LLP, 909 East Main Street, Suit Richmond, VA 23219-3095	Unsecured		\$0.00 01/24/2018 Amendment 27-2 imported by WSS; original claim disallowed	\$0.00	0.00
				-----* * *		
				376 - I & J and Personal Guaranty of Debtors		

E X H I B I T C
ANALYSIS OF CLAIMS REGISTER

Claims Bar Date: July 18, 2017

Case Number: 17-60265 Debtor Name: JACKSON, IAN R.		Page: 5	Date: June 13, 2018 Time: 01:56:33 PM			
Claim #	Creditor Name & Address	Claim Type	Claim Ref. No. / Notes	Amount Allowed	Paid to Date	Claim Balance
27U-3 610	Union Bank & Trust c/o Michael D. Mueller, Esq.,Christian & Barton, LLP,909 East Main Street, Suit Richmond, VA 23219-3095	Unsecured	01/29/2018 Amendment 27-3 imported by WSS; original claim disallowed ----- 376 - I & J and Personal Guaranty of Debtors	\$207,033.45 ----- 376 - I & J and Personal Guaranty of Debtors	\$0.00 -----	207,033.45 -----
28 -2 610	Union Bank & Trust c/o Michael D. Mueller, Esq.,Christian & Barton, LLP,909 East Main Street, Suit Richmond, VA 23219-3095	Unsecured	Amended by 28-3 01/24/2018 Amendment 28-2 imported by WSS; original claim disallowed -----	\$0.00 -----	\$0.00 -----	0.00 -----
28 -3 610	Union Bank & Trust c/o Michael D. Mueller, Esq.,Christian & Barton, LLP,909 East Main Street, Suit Richmond, VA 23219-3095	Unsecured	4250 Debtors' personal guarantee of obligation of Route 15 Fluvanna 11B, LLC	\$19,126.07	\$0.00	19,126.07
29 610	Union Bank & Trust c/o Michael D. Mueller, Esq.,Christian & Barton, LLP,909 East Main Street, Suit Richmond, VA 23219-3095	Unsecured	Claim withdrawn 12/15/17 by Doc #54	\$0.00	\$0.00	0.00
30 610	Union Bank & Trust c/o Michael D. Mueller, Esq.,Christian & Barton, LLP,909 East Main Street, Suit Richmond, VA 23219-3095	Unsecured	Claim withdrawn 12/15/17 by Doc #55	\$0.00	\$0.00	0.00
31 610	Union Bank & Trust c/o Michael D. Mueller, Esq.,Christian & Barton, LLP,909 East Main Street, Suit Richmond, VA 23219-3095	Unsecured	Claim withdrawn 12/15/17 by Doc #56	\$0.00	\$0.00	0.00
32 610	Union Bank & Trust c/o Michael D. Mueller, Esq.,Christian & Barton, LLP,909 East Main Street, Suit Richmond, VA 23219-3095	Unsecured	Claim withdrawn 12/15/17 by Doc#57	\$0.00	\$0.00	0.00
33 -2 610	Union Bank & Trust c/o Michael D. Mueller, Esq.,Christian & Barton, LLP,909 East Main Street, Suit Richmond, VA 23219-3095	Unsecured	amended by 33-3	\$0.00	\$0.00	0.00
33 -3 610	Union Bank & Trust c/o Michael D. Mueller, Esq.,Christian & Barton, LLP,909 East Main Street, Suit Richmond, VA 23219-3095	Unsecured	9650 - Debtors' personal guarantee of obligation of I & J Home Builders, LLC	\$23,266.16	\$0.00	23,266.16
33U 610	Union Bank & Trust c/o Michael D. Mueller, Esq.,Christian & Barton, LLP,909 East Main Street, Suit Richmond, VA 23219-3095	Unsecured	amended by 33-2	\$0.00	\$0.00	0.00

E X H I B I T C
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34 -2 610	Union Bank & Trust c/o Michael D. Mueller, Esq.,Christian & Barton, LLP,909 East Main Street, Suit Richmond, VA 23219-3095	Unsecured		\$0.00	\$0.00	0.00
			Claim 34 withdrawn 1/24/18 by Doc #78			
34U 610	Union Bank & Trust c/o Michael D. Mueller, Esq.,Christian & Barton, LLP,909 East Main Street, Suit Richmond, VA 23219-3095	Unsecured	amended by 34-2	\$0.00	\$0.00	0.00
35 610	Union Bank & Trust c/o Michael D. Mueller, Esq.,Christian & Barton, LLP,909 East Main Street, Suit Richmond, VA 23219-3095	Unsecured	1123 Amended by 35-2 1123 - Business Loan to Debtors	\$0.00	\$0.00	0.00
35 -2 610	Union Bank & Trust c/o Michael D. Mueller, Esq.,Christian & Barton, LLP,909 East Main Street, Suit Richmond, VA 23219-3095	Unsecured	amended by 35-3 01/24/2018 Amendment 35-2 imported by WSS; original claim disallowed	\$0.00	\$0.00	0.00
			----- 1123 - Business Loan to Debtors			***
35 -3 610	Union Bank & Trust c/o Michael D. Mueller, Esq.,Christian & Barton, LLP,909 East Main Street, Suit Richmond, VA 23219-3095	Unsecured	1123 - Business Loan to Debtors	\$35,881.31	\$0.00	35,881.31
36 -2 610	Union Bank & Trust c/o Michael D. Mueller, Esq.,Christian & Barton, LLP,909 East Main Street, Suit Richmond, VA 23219-3095	Unsecured	01/24/2018 Amendment 36-2 imported by WSS; original claim disallowed	\$0.00	\$0.00	0.00
			----- ***			
36 -3 610	Union Bank & Trust c/o Michael D. Mueller, Esq.,Christian & Barton, LLP,909 East Main Street, Suit Richmond, VA 23219-3095	Unsecured	7550 - Debtors personal guarantee of obligation of I & J Home Builders, LLC	\$83,718.72	\$0.00	83,718.72
36U 610	Union Bank & Trust c/o Michael D. Mueller, Esq.,Christian & Barton, LLP,909 East Main Street, Suit Richmond, VA 23219-3095	Unsecured	amended by 36-2	\$0.00	\$0.00	0.00
37 -2 610	Union Bank & Trust c/o Michael D. Mueller, Esq.,Christian & Barton, LLP,909 East Main Street, Suit Richmond, VA 23219-3095	Unsecured	amended by 37-3	\$0.00	\$0.00	0.00
37 -3 610	Union Bank & Trust c/o Michael D. Mueller, Esq.,Christian & Barton, LLP,909 East Main Street, Suit Richmond, VA 23219-3095	Unsecured	5950 - Debtors' personal guarantee of obligation of I & J Home Builders, LLC	\$39,913.72	\$0.00	39,913.72

E X H I B I T C
ANALYSIS OF CLAIMS REGISTER **Claims Bar Date:** July 18, 2017

Case Number: 17-60265 Debtor Name: JACKSON, IAN R.		Page: 7	Date: June 13, 2018 Time: 01:56:33 PM			
Claim #	Creditor Name & Address	Claim Type	Claim Ref. No. / Notes	Amount Allowed	Paid to Date	Claim Balance
39 610	Quinn Beversluis 5544 Three Notch Rd Louisa, VA 23093	Unsecured	S/A in name of Ian Jackson and I & J Homebuilders for commissions - Schedule F lists as Disputed. Objection to claim sustained; claim denied by Order #90 entered 2/20/18	\$0.00	\$0.00	0.00
41U 610	Greene County Treasurer P.O. Box 157 Stanardsville, VA 22973-0157	Unsecured	Penalties owing on unpaid 2016 Business License Fee of Debtors - government claim therefore not late	\$165.40	\$0.00	165.40
40 620	Wells Fargo Vendor Financial Services LLC 1010 Thomas Edison Blvd SW Cedar Rapids, IA 52404	Unsecured	LATE FILED CLAIM	\$25,331.10	\$0.00	25,331.10
<< Totals >>				945,774.14	53,683.00	892,091.14

TRUSTEE'S PROPOSED DISTRIBUTION

Exhibit D

Case No.: 17-60265

Case Name: JACKSON, IAN R.

Trustee Name: W. STEPHEN SCOTT, TRUSTEE

Balance on hand: \$ 48,141.72

Claims of secured creditors will be paid as follows:

Claim No.	Claimant	Claim Asserted	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
1	County of Fluvanna	663.32	0.00	0.00	0.00
7	Larry Gregory	250,000.00	0.00	0.00	0.00
23S	Certified Environmental Drilling, Inc.	15,150.00	0.00	0.00	0.00
26S	Builders FirstSource-Atlantic Group, LLC	0.00	0.00	0.00	0.00
26S-2	Builders FirstSource-Atlantic Group, LLC	12,372.20	0.00	0.00	0.00
27	Union Bank & Trust	0.00	0.00	0.00	0.00
27S-2	Union Bank & Trust	0.00	0.00	0.00	0.00
27S-3	Union Bank & Trust	360,700.00	0.00	0.00	0.00
28	Union Bank & Trust	0.00	0.00	0.00	0.00
33S	Union Bank & Trust	0.00	0.00	0.00	0.00
34S	Union Bank & Trust	0.00	0.00	0.00	0.00
36S	Union Bank & Trust	0.00	0.00	0.00	0.00
37	Union Bank & Trust	0.00	0.00	0.00	0.00
38	United Bank	379,213.98	0.00	0.00	0.00

Total to be paid to secured creditors: \$ 0.00Remaining balance: \$ 48,141.72

Applications for chapter 7 fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
Trustee, Fees - W. STEPHEN SCOTT, TRUSTEE	8,366.05	0.00	8,366.05
Trustee, Expenses - W. STEPHEN SCOTT, TRUSTEE	289.64	0.00	289.64
Accountant for Trustee, Fees - KEITH A. SKINNER, CPA	3,312.50	0.00	3,312.50
Accountant for Trustee, Expenses - KEITH A. SKINNER,	22.97	0.00	22.97

CPA			
Other Expenses: UNITED STATES TREASURY	41,425.00	41,425.00	0.00
Other Expenses: VA DEPARTMENT OF TAXATION	12,258.00	12,258.00	0.00

Total to be paid for chapter 7 administration expenses: \$ 11,991.16
 Remaining balance: \$ 36,150.56

Applications for prior chapter fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
None			

Total to be paid for prior chapter administrative expenses: \$ 0.00
 Remaining balance: \$ 36,150.56

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$1,653.97 must be paid in advance of any dividend to general (unsecured) creditors.

Allowed priority claims are:

Claim No	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
41P	Greene County Treasurer	1,653.97	0.00	1,653.97

Total to be paid for priority claims: \$ 1,653.97
 Remaining balance: \$ 34,496.59

The actual distribution to wage claimants included above, if any, will be the proposed payment less applicable withholding taxes (which will be remitted to the appropriate taxing authorities).

Timely claims of general (unsecured) creditors totaling \$ 853,114.91 have been allowed and will be paid *pro rata* only after all allowed administrative and priority claims have been paid in full.

The timely allowed general (unsecured) dividend is anticipated to be 4.0 percent, plus interest (if applicable).

Timely allowed general (unsecured) claims are as follows:

Claim No	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
2	Commonwealth Building Materials, Inc. f/k/a Shenan	13,096.55	0.00	529.57
3	Central Wholesale Supply Corporation	340.15	0.00	13.75
4	American Express Bank, FSB	144,225.24	0.00	5,831.90
5	Allied Portable Toilets, LLC	0.00	0.00	0.00

6	Larry F. Gregory	0.00	0.00	0.00
8	Cavalier Container LLC	0.00	0.00	0.00
9	PYOD, LLC its successors and assigns as assignee	29,096.06	0.00	1,176.53
10	Luck Stone Corporation	39,374.18	0.00	1,592.14
11	Wilson Redi Mix, LLC	5,472.04	0.00	221.27
12	Stanley Land Surveys	0.00	0.00	0.00
13	Davenport Insulation	7,197.20	0.00	291.03
14	Real Wood Floors	4,580.47	0.00	185.22
15	Carl Reid Corbin	0.00	0.00	0.00
16	Hoover Penrod PLC	1,455.00	0.00	58.83
17	The Sherwin-Williams Company	8,467.57	0.00	342.40
18	A&M Supply Corporation	66,443.44	0.00	2,686.71
19	Skyline Brick LLC	0.00	0.00	0.00
20	John A. Dezio	2,034.07	0.00	82.25
21	Campbell Equipment Inc	0.00	0.00	0.00
22	Jones Texaco dba All Star Auto Parts	0.00	0.00	0.00
23U	Certified Environmental Drilling, Inc.	0.00	0.00	0.00
24	Synchrony Bank	42,515.13	0.00	1,719.14
25	Synchrony Bank	219.03	0.00	8.86
26U	Builders FirstSource-Atlantic Group, LLC	0.00	0.00	0.00
26U-2	Builders FirstSource-Atlantic Group, LLC	79,493.95	0.00	3,214.42
27P-2	Union Bank & Trust	0.00	0.00	0.00
27U-3	Union Bank & Trust	207,033.45	0.00	8,371.61
28 -2	Union Bank & Trust	0.00	0.00	0.00
28 -3	Union Bank & Trust	19,126.07	0.00	773.38
29	Union Bank & Trust	0.00	0.00	0.00
30	Union Bank & Trust	0.00	0.00	0.00
31	Union Bank & Trust	0.00	0.00	0.00
32	Union Bank & Trust	0.00	0.00	0.00
33 -2	Union Bank & Trust	0.00	0.00	0.00
33 -3	Union Bank & Trust	23,266.16	0.00	940.79
33U	Union Bank & Trust	0.00	0.00	0.00

34 -2	Union Bank & Trust	0.00	0.00	0.00
34U	Union Bank & Trust	0.00	0.00	0.00
35	Union Bank & Trust	0.00	0.00	0.00
35 -2	Union Bank & Trust	0.00	0.00	0.00
35 -3	Union Bank & Trust	35,881.31	0.00	1,450.90
36 -2	Union Bank & Trust	0.00	0.00	0.00
36 -3	Union Bank & Trust	83,718.72	0.00	3,385.25
36U	Union Bank & Trust	0.00	0.00	0.00
37 -2	Union Bank & Trust	0.00	0.00	0.00
37 -3	Union Bank & Trust	39,913.72	0.00	1,613.95
39	Quinn Beversluis	0.00	0.00	0.00
41U	Greene County Treasurer	165.40	0.00	6.69

Total to be paid for timely general unsecured claims: \$ 34,496.59

Remaining balance: \$ 0.00

Tardily filed claims of general (unsecured) creditors totaling \$ 25,331.10 have been allowed and will be paid *pro rata* only after all allowed administrative, priority and timely filed general (unsecured) claims have been paid in full. The tardily filed claim dividend is anticipated to be 0.0 percent, plus interest (if applicable).

Tardily filed general (unsecured) claims are as follows:

Claim No	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
40	Wells Fargo Vendor Financial Services LLC	25,331.10	0.00	0.00

Total to be paid for tardy general unsecured claims: \$ 0.00

Remaining balance: \$ 0.00

Subordinated unsecured claims for fines, penalties, forfeitures, or damages and claims ordered subordinated by the Court totaling \$ 0.00 have been allowed and will be paid *pro rata* only after all allowed administrative, priority and general (unsecured) claims have been paid in full. The dividend for subordinated unsecured claims is anticipated to be 0.0 percent, plus interest (if applicable).

Subordinated unsecured claims for fines, penalties, forfeitures or damages and claims ordered subordinated by the Court are as follows:

Claim No	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
None				
Total to be paid for subordinated claims:				\$ 0.00
Remaining balance:				\$ 0.00